

Ruling 712-78-1

Issued: October 13, 1978
Effective: January 1, 1978

[Formerly 78-2]

Property Tax Division Ruling No. 78-1 is hereby withdrawn and replaced by this ruling.

A ruling has been requested concerning whether certain rates and impositions authorized by laws outside the Property Tax Code should be applied to taxable value or net taxable value.

“Net taxable value” is determined by deducting from taxable value the amount of any exemption authorized by the Property Tax Code. [Section 7-35-2(E) NMSA 1978]. The head-of-family exemption authorized by [§7-37-4 NMSA 1978], and the veteran’s exemption authorized by [§7-37-5 NMSA 1978], are the applicable exemptions.

This question arises because of [§ 7-37-1 NMSA 1978] which states, in part, that the provisions of Article 30 of the Property Tax Code do not apply to “...impositions or levies of taxes on specific classes of properties authorized by laws outside the Property Tax Code; and ... special benefit assessments authorized by laws outside the Property Tax Code...”; and, subsections C and D of [§ 7-37-7 NMSA 1978], which require that “...rates or impositions authorized under provisions of law outside the Property Tax Code that are for the use of the governmental units indicated in those provisions and are for the stated purpose of paying principal and interest on a public general obligation debt incurred under those provisions of law; and ...those rates or impositions authorized under provisions of law outside the property Tax Code that are for the use of the governmental units indicated in those provisions and have been approved by the voters of the governmental unit in the manner required by law...“be”...on the net taxable value of property allocated to the unit of government specified in the provisions of the other laws.”

The Property Tax Division concludes that the following rates or impositions, by reference to title and statute authorizing the rate or imposition, are required to be applied to net taxable value:

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| 1. Indigent Hospital Fund | [§§ 24-13-1 thru 27-5-13] |
| 2. Hospital Levy | [§§ 4-48B-5 thru 4-48B-17] |
| 3. Public Bldg. Levy | [§§ 4-49-1 thru 4-49-21] |
| 4. Technical Vocational Institute | [§§ 21-16-1 thru 21-16-24] |
| 5. Branch Community College District | [§§ 21-14-1 thru 21-14-14] |
| 6. Area Vocational Schools | [§§ 21-17-1 thru 21-17-16] |
| 7. Water and Sanitation Districts (Bonds) | [§§ 73-21-1 thru 73-21-54] |
| 8. Irrigation Districts (Bonds) | [§§ 73-9-1 thru 73-9-62] |
| 9. Conservancy [Conservancy] District
Construction Fund Assessment | [§ 73-16-4] |

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| 10. Albuquerque Metropolitan Arroyo Flood Control Act (Debt Only) | [§§ 72-16-1 thru 72-16-103] |
| 11. Las Cruces Arroyo Flood Act (Debt Only) | [§§ 72-17-1 thru 72-17-103] |
| 12. Special Hospital District Act | Laws 1978, Ch. 29, § 14, 15 and 16 |

The Property Tax Division also concludes that the following rates and impositions are required to be applied to taxable value:

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| 1. Dairy Industry Indemnity Fund | [§§ 77-2-15, 77-6-1 thru 77-6-10] |
| 2. Hog Cholera Fund | §47-7-1 thru 47-7-13 |
| 3. Livestock Board (formerly The Cattle & Sheep Sanitary Board) | [§§ 77-2-15, 77-2-1 thru 77-2-10] |
| 4. Sheep Sanitary Fund | [§§ 77-8-1 thru 77-8-21] |
| 5. County Predator Control | [§§ 77-15-6 thru 77-15-14] |
| 6. Artesia Conservancy Districts | [§§ 73-1-1 thru 73-1-27] |
| 7. Irrigation Districts
(Operations & Non-debt Purposes) | [§§ 73-9-1 thru 73-9-62] |
| 8. Conservancy District Preliminary Fund Assessment | [§ 73-16-2] |
| 9. Conservancy District Preliminary Fund-Refunding Assessments | [§ 73-16-3] |
| 10. Conservancy District Maintenance Fund Assessment | [§ 73-16-10] |
| 11. Conservancy District Conservation & Development Fund Assessment | [§ 73-16-31] |
| 12. Conservancy District Guarantee Fund Levy | [§ 73-16-42] |
| 13. Albuquerque Metropolitan Arroyo Flood Control Act (Operations) | [§§ 72-16-1 thru 72-16-103] |
| 14. Las Cruces Arroyo Flood Control Act (Operations) | [§§ 72-17-1 thru 72-17-103] |

15. County Flood Control

[§§ 4-50-1 thru 4-50-17]

Because of the date of issuance, this ruling is applicable beginning with the 1978 tax year.